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6 UNITED STATES DISTRICT COURT
7 WESTERN DISTRICT OF WASHINGTON
8 AT SEATTLE

9 UNITED STATES OF AMERICA,

10 Plaintiff,

11 v.

12 RENATO M. ALMEDA, individually and
13 as distribute of the Estate of Corazon C.
14 Almeda; ESTATE OF CORAZON C.
ALMEDA; JPMORGAN CHASE BANK
N.A.; PNC BANK N.A.; and KING
COUNTY, WASHINGTON,

15 Defendants.

CASE NO. 2:19-cv-01137-RAJ-BAT

**ORDER GRANTING STIPULATED
MOTION FOR ENTRY OF
JUDGMENT AND STAY OF
FORECLOSURE**

16 The Court, having reviewed Plaintiff's complaint, the proposed Stipulation (Dkt. 15), the
17 Report and Recommendation of the Honorable Brian A. Tsuchida, United States Magistrate
18 Judge, any objections thereto, and the remaining record, does hereby find and **ORDER:**

19 (1) The Court adopts the Report and Recommendation;

20 (2) The Stipulation (Dkt. 15) is **GRANTED** and the Clerk of Court is directed to
21 enter judgment as follows:

22 (a) Judgment in favor of the United States and against Renato M. Almeda and
23 the Estate of Corazon C. Almeda for joint federal income tax liabilities for the years

2005, 2006, 2007, 2009, 2010, 2012, 2013, and 2015, in the amount of \$286,651.56, plus

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1 interest and other statutory additions accruing from July 26, 2019 as provided by law
2 under 28 U.S.C. § 1961(c) and 26 U.S.C. §§ 6621 and 6622.

3 (b) The United States has valid and subsisting federal tax liens on all property
4 and rights to property belonging to Renato M. Almeda and the Estate of Corazon C.
5 Almeda, including but not limited to, the real property located at 5427 40th Avenue
6 West, Seattle, Washington 98199 (the "Subject Property").

7 (c) The federal tax liens against Renato M. Almeda and Corazon C. Almeda
8 are foreclosed upon the Subject Property, and the United States is entitled to sell the
9 Subject Property under 26 U.S.C. § 7403.

10 (3) Foreclosure of the Subject Property is **stayed** until June 30, 2020, after which the
11 United States may move for an order of sale for the Subject Property if the judgment has not
12 been paid in full.

13 DATED this 26th day of March, 2020.

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16 The Honorable Richard A. Jones
17 United States District Judge
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